

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re: NOBILIS HEALTH CORP., <i>et al.</i> Debtors.	Chapter 7 Case No. 19-12264 (CSS) (Jointly Administered)
ALFRED T. GIULIANO, in his capacity as Chapter 7 Trustee for the jointly administered bankruptcy estates of Nobilis Health Corp., <i>et al.</i> , Plaintiff, v. HARRY J. FLEMING, <i>et al.</i> , Defendants.	Adv. No. 21-51183 (CTG) <hr/>

**DECLARATION OF ANDREW R. GRAY IN SUPPORT OF DEFENDANT STEVE
OZONIAN'S MOTION FOR SUMMARY JUDGMENT**

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I, Andrew R. Gray, declare as follows:

1. I am an attorney with the law firm of Latham & Watkins LLP, counsel of record for Defendant Steve Ozonian in the above-captioned matter (the “Action”), and a member of good standing of the State Bar of California. I am admitted *pro hac vice* as counsel to Mr. Ozonian in this Action. I have personal knowledge of the facts set forth in this declaration, and if called as a witness, could and would testify competently thereto.
2. This declaration is filed in support of Defendant Steve Ozonian’s Motion for Summary Judgment, filed concurrently herewith.
3. Attached hereto as **Exhibit A** is a true and correct copy of the excerpted transcript from the deposition of Alfred T. Giuliano, taken in this Action on April 25, 2023.
4. Attached hereto as **Exhibit B** is a true and correct copy of the excerpted opening expert report of Harris Devor, dated June 2, 2023.
5. Attached hereto as **Exhibit C** is a true and correct copy of the excerpted transcript from the deposition of Harris Devor, taken in this Action on September 21, 2023.
6. Attached hereto as **Exhibit D** is a true and correct copy of the charter for the Audit Committee of the Board of Directors of Nobilis Health Corp. (“Nobilis”).
7. Attached hereto as **Exhibit E** is a true and correct copy of the excerpted Form 10-K/A for Fiscal Year 2014 filed by Nobilis on January 13, 2016.
8. Attached hereto as **Exhibit F** is a true and correct copy of the minutes from the March 14, 2016 meeting of the Nobilis Audit Committee.
9. Attached hereto as **Exhibit G** is a true and correct copy of the excerpted transcript from the deposition of Steve Ozonian, taken in this Action on June 21, 2023.
10. Attached hereto as **Exhibit H** is a true and correct copy of a March 16, 2016 email from Steve Ozonian to Ken Klein, with the subject line “Final 12-31-15 Consolidation.”
11. Attached hereto as **Exhibit I** is a true and correct copy of a November 17, 2016 email from Marcos Rodriguez to Steve Ozonian, with the subject line “SOX Documentation.”

12. Attached hereto as **Exhibit J** is a true and correct copy of a November 17, 2016 email from Steve Ozonian to Marcos Rodriguez, with the subject line “SOX Documentation.”

13. Attached hereto as **Exhibit K** is a true and correct copy of a December 5, 2016 email from Nobilis HR Communication to members of Nobilis management, with the subject line “Management News Blast: Internal Controls and Business Processes.”

14. Attached hereto as **Exhibit L** is a true and correct copy of the minutes from the March 8, 2017 meeting of the Nobilis Audit Committee.

15. Attached hereto as **Exhibit M** is a true and correct copy of the minutes from the March 7, 2018 meeting of the Nobilis Audit Committee.

16. Attached hereto as **Exhibit N** is a true and correct copy of the minutes from the May 1, 2017 meeting of the Nobilis Audit Committee.

17. Attached hereto as **Exhibit O** is a true and correct copy of the minutes from the August 2, 2017 meeting of the Nobilis Audit Committee.

18. Attached hereto as **Exhibit P** is a true and correct copy of the minutes from the November 3, 2017 meeting of the Nobilis Audit Committee.

19. Attached hereto as **Exhibit Q** is a true and correct copy of the minutes from the May 7, 2018 meeting of the Nobilis Audit Committee.

20. Attached hereto as **Exhibit R** is a true and correct copy of the agenda of Crowe LLP (“Crowe”), Nobilis’ outside auditor, for Nobilis’s second quarter Audit Committee meeting on August 1, 2018.

21. Attached hereto as **Exhibit S** is a true and correct copy of an August 1, 2018 email from David Young to Susan Watt, with the subject line “Draft 10Q and Earnings – for Approval.”

22. Attached hereto as **Exhibit T** is a true and correct copy of an October 30, 2018 email from Laura Edwards of Crowe to certain of Nobilis’ directors and officers, with the subject line “Audit Committee Recap.”

23. Attached hereto as **Exhibit U** is a true and correct copy of a November 6, 2018 email from Steve Ozonian to Ken Klein, with the subject line “Meeting Update 11/5.”

24. Attached hereto as **Exhibit V** is a true and correct copy of a November 7, 2018 email from Steve Ozonian to Ken Klein, with the subject line “Auditor Call; Update.”

25. Attached hereto as **Exhibit W** is a true and correct copy of the Form 8-K filed by Nobilis on November 9, 2018.

26. Attached hereto as **Exhibit X** is a true and correct copy of a November 29, 2018 email from Ken Klein to the members of the Nobilis Audit Committee, with the subject line “Crowe Update Call 11/29.”

27. Attached hereto as **Exhibit Y** is a true and correct copy of a December 6, 2018 email thread between Crowe, certain members of Nobilis management, and the Nobilis Audit Committee, with the subject line “Letter from Audit Committee.”

28. Attached hereto as **Exhibit Z** is a true and correct copy of the engagement letter between Nobilis and Garcia & Longoria PLLC, dated December 5, 2018.

29. Attached hereto as **Exhibit AA** is a true and correct copy of the Form 12b-25 filed by Nobilis on November 9, 2018.

30. Attached hereto as **Exhibit BB** is a true and correct copy of the Form 12b-25 filed by Nobilis on March 19, 2019.

31. Attached hereto as **Exhibit CC** is a true and correct copy of the Form 8-K filed by Nobilis on September 9, 2019.

32. Attached hereto as **Exhibit DD** is a true and correct copy of a February 28, 2017 email from Harry Fleming to certain members of Nobilis management, with the subject line “Revenue Recognition Committee.”

33. Attached hereto as **Exhibit EE** is a true and correct copy of the excerpted transcript from the deposition of Brandon Moreno, taken in this Action on March 21, 2023.

34. Attached hereto as **Exhibit FF** is a true and correct copy of the excerpted Form 10-K for Fiscal Year 2017 filed by Nobilis on March 12, 2018.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct. Executed this 6th day of October, at Costa Mesa, California.

By: /s/ Andrew R. Gray
Andrew R. Gray (admitted *pro hac vice*)
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